<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>210</td>
<td>Air Conditioning/Heating</td>
<td>$75.00</td>
</tr>
<tr>
<td>213</td>
<td>Awnings &amp; Canopies</td>
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</tr>
<tr>
<td>215</td>
<td>Backhoe Service</td>
<td>$75.00</td>
</tr>
<tr>
<td>216</td>
<td>Brick &amp; Stone Mason</td>
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</tr>
<tr>
<td>222</td>
<td>Cabinets - Installation</td>
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<td>228</td>
<td>Carpet Installers</td>
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<td>Ceramic Tile</td>
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<tr>
<td>234</td>
<td>Concrete Finishers</td>
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<tr>
<td>237</td>
<td>Drainage Contractor</td>
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<tr>
<td>238</td>
<td>Drivet</td>
<td>$75.00</td>
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<tr>
<td>239</td>
<td>Decorating</td>
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<tr>
<td>240</td>
<td>Demolition</td>
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<tr>
<td>243</td>
<td>Drilling &amp; Boring</td>
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<td>244</td>
<td>Drywall Contractors</td>
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<td>246</td>
<td>Electrician</td>
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<tr>
<td>249</td>
<td>Excavation &amp; Grading</td>
<td>$75.00</td>
</tr>
<tr>
<td>252</td>
<td>Fence</td>
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<tr>
<td>255</td>
<td>Fireplace Installation</td>
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<tr>
<td>258</td>
<td>Flooring - Wood, Carpet, Vinyl</td>
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<tr>
<td>259</td>
<td>Framer / Carpenter</td>
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<td>Footings</td>
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<tr>
<td>261</td>
<td>Glass Installers</td>
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<tr>
<td>262</td>
<td>Garage Door/Window Installation</td>
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<td>264</td>
<td>Gutter Installation</td>
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<tr>
<td>210</td>
<td>Heating/Air Conditioning</td>
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<td>268</td>
<td>House Cleaning Services</td>
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<td>Landscaping</td>
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<tr>
<td>274</td>
<td>Miscellaneous Trades</td>
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<td>275</td>
<td>Marble Installation</td>
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<tr>
<td>276</td>
<td>Painters</td>
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<td>Paving</td>
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<td>282</td>
<td>Plumber/Gas Fitters</td>
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<tr>
<td>285</td>
<td>Pool - Swimming &amp; Spa Installer</td>
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<tr>
<td>288</td>
<td>Roofers</td>
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<tr>
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<td>Sandblasting</td>
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<tr>
<td>292</td>
<td>Shelving</td>
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<tr>
<td>293</td>
<td>Septic Tank/Field Lines</td>
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<tr>
<td>294</td>
<td>Sprinklers - Garden &amp; Lawn</td>
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</tr>
<tr>
<td>297</td>
<td>Tree Service</td>
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<tr>
<td>299</td>
<td>Trim/Decks</td>
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<tr>
<td>300</td>
<td>Wallpaper</td>
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</tbody>
</table>
BUS COMPANY
Picking up and discharging passengers in the City of Helena
(Not covered under Interstate Commerce)

BUSINESS - GENERAL - IN HELENA
Commercial activity, trade, profession, task, affairs, farm, factory or store in the
said City of Helena shall be deemed as a business. If from a permanent location in
a specific area, or from a residence, unless otherwise specified in this license
schedule, the rate of the license shall be as follows: Beginning October 1, 1994,
and ending September 30, 1995, said license fee shall be assessed at $150.00 plus
.025% on gross receipts in excess of $100,000.00 up to $7,500,000.00, inclusive.
Beginning October 1, 1995, and each successive year thereafter until amended,
said licence fee shall be assessed at $150.00 plus .050% on gross receipts in excess
of $100,000.00 up to $7,500,000.00, inclusive.

BUSINESS - GENERAL - CITY OF HELENA POLICE JURISDICTION
Commercial activity, trade, profession, task, affairs, farm, factory or store in the
said City of Helena Police Jurisdiction shall be deemed as a business. If from a
permanent location in a specific area, or from a residence, unless otherwise
specified in this license schedule, the rate of the license shall be as follows:
Beginning October 1, 1994, and ending September 30, 1995, said licence fee shall
be assessed at $75.00 plus .0125% on gross receipts in excess of $100,000.00 up
to $7,500,000.00, inclusive. Beginning October 1, 1995, and each successive year
thereafter until amended, said licence fee shall be assessed at $75.00 plus .025% on
gross receipts in excess of $100,000.00 up to $7,500,000.00, inclusive.

BUSINESS - GENERAL - OUTSIDE HELENA
(a) Commercial activity, trade, profession, task, affairs, farm, factory or store not
in the said City of Helena shall be deemed as a business. If conducted from a
permanent location in a specific area, or from a residence, unless otherwise
specified in this license schedule;

(b) In the event said business involves direct sales in Interstate Commerce of products
or goods within the City of Helena, Alabama, and in the further event such sales are
solicited, made, taken, received or delivered by a sales person or representative of such
business within the City, said license fee shall be the lesser of $75.00 or 5% of the gross
receipts of such sales made within the City of Helena, unless otherwise specified in this
license schedule.

CABINET MAKER - WOODWORKING (See BUSINESS)
CAR WASH (See BUSINESS)
CARD & GIFT SHOP (See BUSINESS)
CARNIVAL & TENT SHOW (Per Week) 500.00
CARPET, RUG, LINENERY OR MATTRESS CLEANERS 150.00
CARPET SALES & INSTALLATION (Existing Structures) 150.00
CASKETS & COFFINS (See BUSINESS)
CATTLE DEALER (See BUSINESS)
Each person, firm, or corporation selling, offering for sale or trading cattle, horses, sheep, mules, goats or hogs.
CHEMICAL & CLEANING SERVICES (See BUSINESS)
CHEMICAL & CLEANING SUPPLIES (See BUSINESS)
CIGARETTES, CIGARS, TOBACCO PRODUCTS & SNUFF - RETAIL 75.00
CIGARETTES, CIGARS, TOBACCO PRODUCTS & SNUFF - WHOLESALE 150.00
CIRCUS & MENAGERIES OR EITHER
According to equipment and quality of circus or menageries (the Mayor to affix the price of license) $100 to 150 per day.
CLEANING & PRESSING (See BUSINESS)
COLLECTION AGENCY 100.00
CONCERTS 225.00
Show for entertainment not otherwise provided herein per day or per night
COSMETIC, BEAUTY SUPPLIES 75.00
Each person, firm or agent, who canvass, take orders & delivers
CPA - ACCOUNTANT - (See PROFESSIONALS)
DAIRY PRODUCTS - WHOLESALE DELIVERY 75.00
DANCE SCHOOL 150.00
DAY CARE - NURSERY (More than 12) - Commercial (See BUSINESS)
DAY CARE - NURSERY IN HOME (6 or Less) 75.00
DAY CARE - NURSERY IN HOME (7 thru 12) 150.00
DENTIST (See PROFESSIONALS)
DRUG STORE - PHARMACY (See BUSINESS)
ELECTRICAL & AS APPLIANCE DEALER (See BUSINESS)  

ELECTRICAL CONTRACTOR 150.00

EMPLOYMENT SERVICE 150.00

ENGINEER (See PROFESSIONALS)  

EXCAVATING & GRADING 150.00

EXTERMINATOR - DISINFECTANT 150.00

FENCE SALES & INSTALLATION 150.00

FIREWOOD/PRODUCE/ICE CREAM SALES ** 37.50

FIREWORKS - OUTSIDE CITY LIMITS 100.00

FLEA MARKET/THRIFT STORE 150.00

FLORIST (See BUSINESS)  

FLORIST AGENT - Located outside City but delivering into City 75.00  
Each florist or other dealer in flowers or agent for florist

FOOD CATERING & SERVICES 150.00

FORTUNE TELLER (Per Day) 200.00  
Each fortune teller, palmist, clairvoyant or slight of hand performer or public entertainer of like kind, operating for profit (except when operating with street fair or other similar concern which shall have paid license to the City for some current period and included such person among the devices paid for per week or shorter term).

FOUNDRY AND/OR MACHINE SHOP (Not to Include Manufacturing) (See BUSINESS)  

FURNACE, ROOFING AND TIN WORK (Permanently Located) (See BUSINESS)
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>583</td>
<td><strong>GAS - BUTANE &amp; PROPANE SALES</strong></td>
<td>150.00</td>
</tr>
</tbody>
</table>
| 586  | **GAS - NATURAL DISTRIBUTION**  
Sellers of natural or artificial gas for heating, cooking, power or illuminating, shall pay a license tax for three percent (3%) of gross income from the same of such gas to the City during the preceding year. Persons, firms or corporations engaged in such business shall file with the Clerk on or before the 15th of October of each year, a sworn statement, showing such gross income during the preceding year and shall pay the license based thereon on or before the first day of January next succeeding year. |       |
| 589  | **GASOLINE - RETAIL - SERVICE STATION (See BUSINESS)**                                                                                          |       |
| 590  | **GASOLINE - DEALER SELLING GAS @ RETAIL (Each Nozzle)**                                                                                      | 30.00 |
| 592  | **GASOLINE - WHOLESALE**  
Wholesaling gasoline or oil from trucks or other vehicles                                                                                   | 150.00|
| 594  | **GLASS SALES/INSTALLATION (Existing Structures)**                                                                                             | 150.00|
| 599  | **GUTTER SALES/INSTALLATION (Existing Structures)**                                                                                           | 150.00|
| 601  | **HEATING & AIR CONDITIONING (Existing Structures)**                                                                                           | 150.00|
| 604  | **HOME IMPROVEMENTS - REMODELING**                                                                                                              | 100.00|
| 607  | **HOME OCCUPATIONS (See BUSINESS)**                                                                                                              |       |
| 613  | **HOSPITAL**  
(Plus $4.00 per Bed)                                                                                                               | 225.00|
| 614  | **HOTEL & MOTEL**  
(Plus $4.00 per room)                                                                                                         | 225.00|
| 619  | **HOUSE MOVERS (Per House)**                                                                                                                   | 150.00|
| 622  | **ICE DELIVERY**                                                                                                                             | 75.00 |
| 627  | **INSURANCE AGENCY**  
Plus .050% of gross receipts in excess of $100,000.00 up to $7,500,000.00. No additional license for gross receipts over $7,500,000.00. Gross receipts based on legally taxable receipts of business conducted wholly or partially within city limits. | 150.00|

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PAGE 14 OF 21
For doing business in the City of Helena, Alabama during fiscal year 1988, and each successive year, until amended or repealed, except as hereinafter provided, by agents or otherwise, each fire or marine insurance company shall pay as a privilege license or tax, four percent (4%) of the gross premiums, less return premiums, on property located in said City (on policies issued during the preceding year, provided that such percentage shall not exceed $4.00 on each hundred dollars and major fraction thereof, such gross premium, and no deduction of credit of any kind shall be allowed or made on account or because of re-insurance by said company in a company not authorized to do business in said City; provided that any company which has not done business in said City for the preceding year shall pay a privilege license or license tax for the year, subject to adjustment at the end of the year, on the basis of percentages above mentions on account of the gross premiums on policies issued during the year, of property located in said City, less return premiums, the sum of $10.00; provided such percentages shall not exceed 4% of the gross premiums, less return premiums.

Each insurance company, other than fire or marine, doing business in the City of Helena, shall pay as privilege license for doing business in said City, the sum of $10.00 and $1.00 on each hundred dollars or major fraction thereof the gross premiums, less the premiums returned by cancellation, received by it on policies issued during the preceding year to citizens residing within said City.

** JANITORIAL - CLEANING SERVICES **
75.00

** KENNEL - DOG & PETS **
150.00

** LANDSCAPING SERVICES/PRODUCTS (Existing Structures) **
150.00

** LAUNDRIES - SELF SERVICE **
One Machine
150.00
Each Additional Machine
7.50

** LAWN CARE - MOWING & TRIMMING **
37.50

** LAWN CARE - WEED, FERTILIZE **
75.00

** LAWYER (See PROFESSIONALS) **

** LIQUOR SALES - RETAIL BEER **
150.00
LIQUOR SALES - RETAIL WHISKEY  
Plus 5% of gross sales to be paid monthly no later than 20th of following month  

LIQUOR SALES - RETAIL WINE  

LIQUOR SALES - WHOLESALE BEER  

LIQUOR SALES - WHOLESALE WINE  

LOANS  
Any person, firm or corporation engaged in the business of discounting notes, mortgages or otherwise lending money.  

LOGGING  

MACHINERY - RETAIL SALES (See BUSINESS)  

MANICURIST  

MANUFACTURING, FABRICATION, PROCESSING & ASSEMBLY  
The rate of the license shall be as follows: Beginning October 1, 1994, and ending September 30, 1995, said licence fee shall be assessed at $150.00 plus .025% on gross receipts in excess of $100,000.00 up to $7,500,000.00, inclusive. Beginning October 1, 1995, and each successive year thereafter until amended, said licence fee shall be assessed at $150.00 plus .050% on gross receipts in excess of $100,000.00 up to $7,500,000.00, inclusive.  

MEATS (For RETAILING)  

MERCHANDISE/TRUCK DELIVERIES  
Each person, firm or corporation engaged in selling wearing apparel, furniture, hardware, building materials, lumber, household furnishings or other merchandise of any character, and not covered by any other schedule hereof, not maintaining a place of business within the City but doing business or making deliveries therein to residential or business concerns - $100.00 plus .050% of gross receipts between $100,000.00 and $7,500,000.00. No additional license for gross receipts over $7,500,000.00. Gross receipts based on legally taxable receipts of business conducted wholly or partially within city limits.  

MINING (Any Type)  
Each person, firm or corporation dealing with the stripping or mining of coal, etc.  

MOBILE HOME MOVERS  

PAGE 16 OF 21
MOBILE HOME COMMUNITY
Each Mobile Home Park containing
1 to 5 Spaces
6 to 10 Spaces
11 to 15 Spaces
16 to 30 Spaces
31 to 50 Spaces
51 to 125 Spaces
126 to 999 Spaces
37.50
75.00
112.50
187.50
225.00
325.00
325.00 plus $3.00/Space

MONUMENTS & TOMBSTONES
Each person, firm or corporation who sells, solicits orders for, or erects.
75.00

MORTICIAN (See PROFESSIONALS)

MOVING AND STORAGE OF HOUSEHOLD FURNISHINGS AND/OR TRANSFER COMPANIES
(a) Located in City (See BUSINESS)
(b) Located outside city limits doing business in city limits $100.00 plus .050% of gross receipts between $100,000.00 and $7,500,000.00. No additional license for gross receipts over $7,500,000.00. Gross receipts based on legally taxable receipts of business conducted wholly or partially within city limits.

MUSIC MACHINE - A.K.A. ROCKOLA - Each Machine
75.00

NEWSPAPER, CIRCULATING OR DISTRIBUTING
150.00

NEWSPAPER VENDING MACHINE (Each Newspaper Box)
15.00

NURSING, RETIREMENT OR INTERMEDIATE CARE HOME
325.00

PAWN SHOP (See BUSINESS)

PEDDLING - FRUITS & VEGETABLES **
37.50

PEDDLING - DOOR TO DOOR (w/Approval of Police Chief) Per Day
20.00

PET GROOMING
100.00

PHOTOGRAPHER - Permanent
150.00

PHOTOGRAPHER - Transient Per Day
20.00

POOL & SPA SALES/INSTALLATION
150.00
PLUMBER (Existing Structures) 150.00

PROFESSIONALS - Permanent
Each Accountant, Architect, CPA, Dentist, Detective Agency, Engineer, Lawyer, Physician, Veterinary, Surgeon, Chiropractor, Osteopath, Pharmacist, Optician, Optometrist, Tax Consultant and any other professional vocation not specifically named herein. 300.00

PROFESSIONALS - Temporary
Each Accountant, Architect, CPA, Dentist, Detective Agency, Engineer, Lawyer, Physician, Veterinary, Surgeon, Chiropractor, Osteopath, Pharmacist, Optician, Optometrist, Tax Consultant and any other professional vocation not specifically named herein. 150.00

PUBLIC UTILITY
Each person, firm, corporation or association operating a public utility such as electric light or power plant; interurban or street railway operated electricity or other motive power, gas plant, heating plant, water plant or other public utility, except those licensed otherwise or exempt by law and except as may be operated by State and its institutions or by the City, will pay a privilege license tax of three percent (3%) of its annual gross income in the City and shall pay a license tax of one and one half percent (1-1/2%) of its annual gross income within the police jurisdiction of said City. 3% GROSS

RADIO, TV & ELECTRONIC REPAIR SHOP 150.00

RAILROAD (SEE CODE OF ALABAMA)
Without reference to interstate business, the maximum according to the Code of Alabama, 1940 Title 37, Section 740 and all revisions accordingly. The 1975 Code of Alabama Revised Title II, Section 51-124--

REAL ESTATE COMPANIES - WITHIN CITY
Each person, firm, or corporation doing business as real estate and/or rental agent, including but not being limited to those who buy and sell real estate, rent houses, apartments, offices, office space belonging to themselves or others, or buy and sell real estate on commission (See BUSINESS)

RECAPPING (Each Agent or Shop) 150.00
RECORD SHOP 150.00
REFRIGERATION SERVICE 150.00
RESTAURANT
For operating a restaurant, lunchroom or place where meals are served for compensation, not including hotels or boarding houses which pay a license as such to the City, not meals furnished by or under the auspices of any religious or educational organization or institution.

No Seating 75.00
Seating to 24 or less 112.50
Seating 25 or more 225.00

RETAILING & DELIVERY 150.00
Soliciting or selling and making delivery from sample room or other places to the retail trade, footwear, ladies and gents ready-to-wear, other articles of merchandise.

RETAILING FROM SAMPLES 150.00
Soliciting or selling footwear, ladies and gents ready-to-wear, or any article of merchandise from sales to the retail trade.

ROOFER (Existing Structures) 150.00

SALVAGE YARDS (Junk Yards) - PROHIBITED - City Ordinance 808
SECURITY SYSTEM SALES/SERVICE 150.00
SEPTIC TANK CLEANING/SERVICE 150.00
SEWING/ALTERATIONS 50.00

SHOEMAKER - Making or Repairing Shoes or Either 821
SHOOTING GALLERY 150.00
Permanently located within the corporate limits of City

SIGN PAINTERS 75.00

SKATING RINK 150.00

SOLID WASTE CONTRACTOR 833

SPRINKLER SALES/INSTALLATION (Lawn & Garden) 150.00
SUB-CONTRACTORS - (See BUILDERS)

SURVEYORS 839
150.00

TANNING SALONS 842
150.00

PAGE 19 OF 21
TAX CONSULTANT (See PROFESSIONALS)

TAXI, TRANSFER, etc.
Any person, firm, corporation or association doing business of transporting a person or thing from one point in said City for profit of which a charge is made (not including animal drawn vehicles, railroads, express companies or mail carriers).

For each five (5) passenger vehicle employed
For each additional vehicle over one employed

It shall be the duty of each person, firm, corporation or association applying for such license under this schedule to designate upon the license and stub thereof, the State tag number, the make of the vehicle and the motor number of any and every motor propelled vehicle for which license is issued; provided, that if, in the course of a year, the number of the State license tag is changed on any licensed vehicle, such change and number shall be reported to the Clerk and substituted on the license and the stub by the Clerk for the original number thereon; provided further if any license hereunder shall desire to change any license vehicle for another, he shall apply to the Clerk, who is hereby authorized to change the license motor number of the substituted vehicle and substitute in lieu thereof the license number as so changed. It shall be unlawful to operate any vehicle for which license is hereby required, the State tag number and the motor number and description of which do not appear on the license thereof. Before said license is issued, any applicant for such license shall first obtain any permit or franchise which may be required by the State of Alabama, and which may be required by the City of Helena for the operation of a taxi within its corporate limits.

TELEPHONE COMPANIES
Without reference to interstate commerce, the maximum according to the Code of Alabama, 1940 Title 37, Section 744, as amended. The 1975 revision Title 11, Section 51-128.

TELEVISION CABLE SERVICE - (See FRANCHISE)

TREE SERVICE & REMOVAL

VENDING MACHINE - COIN OPERATED
EACH

VENDING MACHINE - BOTTLE DRINKS
EACH

VETERINARIAN (See PROFESSIONALS)

VIDEO SALES - RENTAL  (See BUSINESS)

WELDING SHOP (Not to Include Manufacturing)
WHOLESALE - DELIVER GOODS
Taking orders and delivering or selling by wholesale firm or corporation to merchants from trucks or other vehicles, fruits, produce, meats, groceries, cakes, candies, bread or any other article of merchandise.

YARD SALE (Includes Issuance Fee)

** SEASONAL (i.e. Summer, Winter etc.)

ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF HELENA COUNCIL MEETING

ON JULY 7, 1997

Charles W. Penhale, Mayor

ATTEST:

Frances Parrish, Clerk
CERTIFICATION

I, Frances Parrish, duly appointed and acting clerk for the City of Helena, Alabama, hereby certify that the within Ordinance #361, Revised July 7, 1997, was posted in the following places on August 8, 1997 and will be effective October 1, 1997.

Posted: Mayor's Office
       U.S. Post Office
       Helena Library
       Police Department

Signed:

Frances Parrish, CMC